

**EXHIBIT J**

LIST OF DEBTORS' BANK ACCOUNTS, BALANCES, AND PRELIMINARY RESTRICTION CATEGORIZATIONS AS OF DECEMBER 31, 2020

Exhibit | List of Agencies

**Commonwealth Agencies:**

| Account Holder (Spanish) | Account Holder (English) | Financial Institution | Account Number | 12/31/2020 Balance (\$) | Categorization  |
|--------------------------|--------------------------|-----------------------|----------------|-------------------------|---|
| Departamento de Hacienda | Department of Treasury   | Banco Popular         | x1020          | \$3,967,681,811         | Unrestricted (except as provided in footnote 1): <sup>1</sup> TSA account with pooled funds               |
| Departamento de Hacienda | Department of Treasury   | Citibank              | x9036          | \$3,621,681,608         | Unrestricted (except as provided in footnote 1): TSA account with pooled funds                            |
| Departamento de Hacienda | Department of Treasury   | Banco Popular         | x9458          | \$2,000,000,000         | Unrestricted (except as provided in footnote 1): TSA account with pooled funds                            |
| Departamento de Hacienda | Department of Treasury   | Banco Popular         | x5875          | \$1,554,230,009         | <b>Restricted: Federal Funds</b> – federal funds received pursuant to CARES Act for COVID-19 related uses |

<sup>1</sup> There are six bank accounts that comprise the Treasury Single Account (TSA). The TSA contains pooled funds, a portion of which may be restricted. As of December 31, 2020, approximately \$239 million is estimated to be restricted federal funds from across the TSA accounts. Certain funds in the TSA are also subject to litigation by certain monoline insurers, among others, regarding alleged security and/or property interests against certain monies that were historically conditionally appropriated to HTA, CCDA, and PRIFA. The monoline insurers, among others, assert security and/or property interests (i) against at least \$1.397 billion in Commonwealth accounts which they contend should pay HTA bonds, (ii) against any hotel occupancy tax revenues allegedly unlawfully transferred to the Commonwealth rather than to payment of CCDA bonds, and (iii) against at least the first \$117 million of rum taxes received by the Commonwealth each fiscal year which they contend should pay PRIFA bonds. See, e.g., *Financial Oversight and Management Board for Puerto Rico v. Assurance Corp., et al.*, Adv. Proc. No. 20-00004; *Financial Oversight and Management Board for Puerto Rico v. Ambac Assurance Corp., et al.*, Adv. Proc. No. 20-00005; *Financial Oversight and Management Board for Puerto Rico, et al. v. Ambac Assurance Corp., et al.*, Adv. Proc. No. 20-00007; *Motion of Assured Guaranty Corp., Assured Guaranty Municipal Corp., Ambac Assurance Corporation, National Public Finance Guarantee Corporation, and Financial Guaranty Insurance Company for Relief from the Automatic Stay, or, in the Alternative, Adequate Protection* [ECF No. 10102]; *Ambac Assurance Corporation, Financial Guaranty Insurance Company, Assured Guaranty Corp., Assured Guaranty Municipal Corp., and the Bank of New York Mellon's Motion Concerning Application of the Automatic Stay to the Revenues Securing the CCDA Bonds* [ECF No. 10104]; *Motion for Leave to Amend Motion of Ambac Assurance Corporation, Assured Guaranty Corp., Assured Guaranty Municipal Corp., and Financial Guaranty Insurance Company Concerning Application of the Automatic Stay to the Revenues Securing PRIFA Rum Tax Bonds* [ECF No. 10109], amending *Ambac Assurance Corporation's Motion and Memorandum of Law in Support of Its Motion Concerning Application of the Automatic Stay to the Revenues Securing PRIFA Rum Tax Bonds* [ECF No. 7176].

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| Account Holder (Spanish)                           | Account Holder (English)                | Financial Institution | Account Number | 12/31/2020 Balance (\$) | Categorization   |
|--|---|-----------------------|----------------|-------------------------|--|
| Departamento de Hacienda                           | Department of Treasury                  | Banco Popular         | x5883          | \$811,037,705           | <b>Restricted: Federal Funds</b> – federal funds received pursuant to Economic Impact Payments for COVID-19 related uses                       |
| Departamento de Hacienda                           | Department of Treasury                  | Banco Popular         | x7044          | \$316,305,307           | <b>Asserted to be Restricted: Third Party Contract</b> – subject to ERS bondholder litigation <sup>2</sup>                                     |
| Departamento de Hacienda                           | Department of Treasury                  | Banco Popular         | x1012          | \$300,771,365           | Unrestricted: TSA account with funds designated by certified fiscal plan for the emergency reserve   |
| Departamento de Hacienda                           | Department of Treasury                  | Banco Popular         | x9038          | \$268,087,796           | Unrestricted   |
| Administracion de Vivienda Publica (AVP)           | Public Housing Administration           | Banco Popular         | x8701          | \$173,569,103           | <b>Restricted: Federal Funds</b> –U.S. Department of Housing and Urban Development (“HUD”) federal funds for low income public housing program |
| Departamento del Trabajo y Recursos Humanos (DTRH) | Department of Labor and Human Resources | US Treasury           | x5091          | \$168,794,191           | <b>Restricted: Federal Law</b> – earmarked for unemployment trust fund pursuant to Section 904 of the Social Security Act (42 U.S.C. § 1104)   |
| Departamento del Trabajo y Recursos Humanos (DTRH) | Department of Labor and Human Resources | Banco Popular         | x2068          | \$159,658,739           | Inconclusive   |
| Departamento de Hacienda                           | Department of Treasury                  | Banco Popular         | x3630          | \$155,385,615           | Unrestricted (except as provided in footnote 1): TSA account with pooled funds   |

<sup>2</sup> This account relates to funds that are subject to litigation with ERS bondholders regarding the scope of ERS bondholders’ security interest (Adv. Proc. Nos. 19-00366-LTS and 19-00367-LTS).

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| Account Holder (Spanish)                           | Account Holder (English)                | Financial Institution | Account Number | 12/31/2020 Balance (\$) | Categorization   |
|--|---|-----------------------|----------------|-------------------------|--|
| Departamento del Trabajo y Recursos Humanos (DTRH) | Department of Labor and Human Resources | Banco Popular         | x0308          | \$148,819,273           | Unrestricted   |
| Departamento de Hacienda                           | Department of Treasury                  | Banco Popular         | x9857          | \$146,590,118           | <b>Asserted to be Restricted: Third Party Contract</b> – subject to litigation <sup>3</sup>                          |
| Departamento de Hacienda                           | Department of Treasury                  | Banco Popular         | x7205          | \$126,230,861           | Inconclusive (Lottery)   |
| Loteria Electronica                                | Electronic Lottery                      | Banco Santander       | x5328          | \$116,604,086           | Inconclusive (Lottery)   |
| Departamento de Hacienda                           | Department of Treasury                  | Banco Popular         | x6373          | \$100,196,909           | <b>Restricted: Federal Funds</b> – FEMA disaster relief funds  |
| Oficina De Administracion De Los Tribunales (OAT)  | Office of Court Administration          | Citibank              | x1014          | \$100,033,402           | <b>Restricted: Third Party Funds</b> – custodial account for third-party deposited funds pursuant to Act No. 69-1991 |
| Administracion para el Sustento de Menores (ASUME) | Child Support Administration            | Banco Popular         | x5372          | \$86,451,363            | <b>Restricted: Third Party Funds</b> – custodial account for child support and alimony collection                    |
| Oficina De Administracion De Los Tribunales (OAT)  | Office of Court Administration          | First Bank            | x9562          | \$74,117,242            | Unrestricted   |
| Oficina De Administracion De Los Tribunales (OAT)  | Office of Court Administration          | Banco Santander       | x0088          | \$71,188,085            | <b>Restricted: Third Party Funds</b> – custodial account of third-party funds in active legal cases                  |
| Administracion de Vivienda Publica (AVP)           | Public Housing Administration           | Banco Popular         | x9001          | \$69,140,970            | <b>Restricted: Federal Funds</b> – HUD federal funds for low income public housing program                           |
| Departamento de Hacienda                           | Department of Treasury                  | Banco Popular         | x4406          | \$62,735,909            | Unrestricted (except as provided in footnote 1): TSA account with pooled funds                                       |

<sup>3</sup> This account relates to funds that are subject to litigation by certain monoline insurers, among others, regarding alleged security interest. *See supra* note **Error! Bookmark not defined.**

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| Account Holder (Spanish)                               | Account Holder (English)                        | Financial Institution | Account Number | 12/31/2020 Balance (\$) | Categorization  |
|--|---|-----------------------|----------------|-------------------------|---|
| Oficina De Administracion De Los Tribunales (OAT)      | Office of Court Administration                  | Banco Santander       | x0045          | \$59,105,417            | <b>Restricted: Third Party Funds</b> – custodial account of third-party funds in active legal cases             |
| Departamento de Hacienda                               | Department of Treasury                          | Citibank              | x9028          | \$46,710,329            | Inconclusive  |
| Administracion de Vivienda Publica (AVP)               | Public Housing Administration                   | Banco Popular         | x3485          | \$43,898,242            | <b>Restricted: Federal Funds</b> – HUD federal funds for low income public housing program                      |
| Departamento de Desarrollo Economico y Comercio (DDEC) | Department of Economic Development and Commerce | Banco Popular         | x5730          | \$38,374,228            | Inconclusive  |
| Departamento del Trabajo y Recursos Humanos (DTRH)     | Department of Labor and Human Resources         | Banco Popular         | x6613          | \$35,938,276            | Inconclusive  |
| Comisión de Energía de Puerto Rico (PREC)              | Puerto Rico Energy Commission                   | Banco Popular         | x3056          | \$35,568,916            | Unrestricted  |
| Departamento de Hacienda                               | Department of Treasury                          | Banco Popular         | x9010          | \$33,961,110            | <b>Restricted: Tax-Exempt Bond Proceeds</b> – bond proceeds subject to Internal Revenue Code limitations        |
| Negociado de Sistemas de Emergencia 9-1-1              | 911 Emergency System Bureau                     | Banco Popular         | x5238          | \$31,379,150            | <b>Restricted: Federal Law</b> – earmarked funds for 911 services pursuant to federal law (Pub. L. No. 110-283) |
| Administracion de Vivienda Publica (AVP)               | Public Housing Administration                   | Banco Popular         | x8418          | \$29,855,674            | <b>Restricted: Federal Funds</b> – HUD federal funds for low income public housing program                      |
| Administracion de Vivienda Publica (AVP)               | Public Housing Administration                   | First Bank            | x2719          | \$26,583,791            | <b>Restricted: Federal Funds</b> – HUD federal funds for low income public housing program                      |
| Departamento de Educacion (DE)                         | Department of Education                         | Banco Popular         | x3706          | \$26,357,305            | Unrestricted  |

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| Account Holder (Spanish)                           | Account Holder (English)                | Financial Institution | Account Number | 12/31/2020 Balance (\$) | Categorization  |
|--|---|-----------------------|----------------|-------------------------|---|
| Negociado de la Policía de Puerto Rico (PPR)       | Puerto Rico Police Bureau               | Banco Popular         | x9598          | \$25,906,641            | Unrestricted  |
| Departamento de Hacienda                           | Department of Treasury                  | Banco Popular         | x6935          | \$24,603,823            | <b>Restricted: Third Party Funds</b> – entrusted funds for defined contribution plan established pursuant to Act 106-2017   |
| Departamento del Trabajo y Recursos Humanos (DTRH) | Department of Labor and Human Resources | Banco Popular         | x5966          | \$21,733,557            | Inconclusive  |
| Departamento del Trabajo y Recursos Humanos (DTRH) | Department of Labor and Human Resources | Northern Trust        | x3563          | \$21,640,924            | Unrestricted  |
| Administracion de Vivienda Publica (AVP)           | Public Housing Administration           | Banco Popular         | x6445          | \$21,275,059            | <b>Restricted: Federal Funds</b> – HUD federal funds for low income public housing program  |
| Administracion de Vivienda Publica (AVP)           | Public Housing Administration           | Banco Popular         | x6402          | \$19,016,649            | <b>Restricted: Federal Funds</b> – HUD federal funds for low income public housing program  |
| Departamento de Hacienda                           | Department of Treasury                  | Banco Popular         | x9520          | \$18,986,074            | <b>Restricted: Court Order</b> – earmarked funds for new expenditures that benefit inmates in Puerto Rico's correctional system pursuant to a federal court order dated September 1, 2016 in civil case No. 79-2004 |
| Oficina De Administracion De Los Tribunales (OAT)  | Office of Court Administration          | Banco Santander       | x4105          | \$18,141,131            | <b>Restricted: Third Party Funds</b> – custodial account of third-party funds in active legal cases   |
| Administracion de Vivienda Publica (AVP)           | Public Housing Administration           | First Bank            | x5482          | \$15,661,305            | <b>Restricted: Federal Funds</b> – HUD federal funds for low income public housing program  |

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| Account Holder (Spanish)                               | Account Holder (English)                        | Financial Institution | Account Number | 12/31/2020 Balance (\$) | Categorization   |
|--|---|-----------------------|----------------|-------------------------|--|
| Loteria Tradicional                                    | Traditional Lottery                             | Banco Popular         | x2357          | \$14,315,765            | Inconclusive (Lottery)   |
| Oficina De Administracion De Los Tribunales (OAT)      | Office of Court Administration                  | Banco Santander       | x0089          | \$14,183,886            | <b>Restricted: Third Party Funds</b> – custodial account for third-party deposited funds pursuant to Act No. 69-1991 |
| Departamento del Trabajo y Recursos Humanos (DTRH)     | Department of Labor and Human Resources         | Banco Popular         | x0286          | \$11,232,433            | Unrestricted   |
| Departamento de Desarrollo Economico y Comercio (DDEC) | Department of Economic Development and Commerce | Banco Popular         | x4551          | \$10,955,783            | Unrestricted   |
| Departamento del Trabajo y Recursos Humanos (DTRH)     | Department of Labor and Human Resources         | Northern Trust        | x4100          | \$10,811,468            | Unrestricted   |
| Administracion de Vivienda Publica (AVP)               | Public Housing Administration                   | First Bank            | x5483          | \$10,379,162            | <b>Restricted: Federal Funds</b> – HUD federal funds for low income public housing program                           |
| Oficina del Contralor (OCPR)                           | Controller's Office                             | Banco Popular         | x0251          | \$10,326,867            | Unrestricted   |
| Oficina De Administracion De Los Tribunales (OAT)      | Office of Court Administration                  | Banco Santander       | x0974          | \$9,973,860             | Unrestricted   |
| Departamento del Trabajo y Recursos Humanos (DTRH)     | Department of Labor and Human Resources         | Banco Popular         | x9814          | \$9,432,782             | Inconclusive   |
| Administracion de Vivienda Publica (AVP)               | Public Housing Administration                   | Banco Popular         | x1762          | \$8,982,478             | <b>Restricted: Federal Funds</b> –HUD federal funds for low income public housing program                            |
| Administracion de Vivienda Publica (AVP)               | Public Housing Administration                   | Banco Popular         | x9378          | \$8,866,873             | <b>Restricted: Federal Funds</b> –HUD federal funds for low income public housing program                            |

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| Account Holder (Spanish)                               | Account Holder (English)                        | Financial Institution | Account Number | 12/31/2020 Balance (\$) | Categorization   |
|--|---|-----------------------|----------------|-------------------------|--|
| Departamento del Trabajo y Recursos Humanos (DTRH)     | Department of Labor and Human Resources         | Banco Popular         | x2645          | \$8,506,373             | <b>Restricted: Third Party Funds</b> – custodial account of mediation settlement proceeds pursuant to 3 L.P.R.A. § 320 |
| Departamento de Desarrollo Economico y Comercio (DDEC) | Department of Economic Development and Commerce | Banco Popular         | x1301          | \$8,438,486             | Unrestricted   |
| Administracion de Vivienda Publica (AVP)               | Public Housing Administration                   | Banco Popular         | x0898          | \$8,180,031             | <b>Restricted: Federal Funds</b> – HUD federal funds for low income public housing program                             |
| Oficina De Administracion De Los Tribunales (OAT)      | Office of Court Administration                  | Banco Santander       | x0026          | \$7,864,533             | <b>Restricted: Third Party Funds</b> – custodial account of third-party funds in active legal cases                    |
| Oficina De Administracion De Los Tribunales (OAT)      | Office of Court Administration                  | Banco Santander       | x0052          | \$7,836,263             | <b>Restricted: Third Party Funds</b> – custodial account of third-party funds in active legal cases                    |
| Oficina De Administracion De Los Tribunales (OAT)      | Office of Court Administration                  | Banco Santander       | x0053          | \$7,613,140             | <b>Restricted: Third Party Funds</b> – custodial account of third-party funds in active legal cases                    |
| Administracion de Vivienda Publica (AVP)               | Public Housing Administration                   | Banco Popular         | x5972          | \$7,264,677             | <b>Restricted: Federal Funds</b> – HUD federal funds for low income public housing program                             |
| Oficina De Administracion De Los Tribunales (OAT)      | Office of Court Administration                  | Banco Santander       | x0086          | \$7,260,021             | <b>Restricted: Third Party Funds</b> – custodial account of third-party funds in active legal cases                    |



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| Account Holder (Spanish)  | Account Holder (English)                        | Financial Institution | Account Number  | 12/31/2020 Balance (\$) | Categorization          |
|---|---|-----------------------|-----------------|-------------------------|-------------------------|
| Comisión de Energía de Puerto Rico (PREC)                         | Puerto Rico Energy Commission                   | Banco Popular         | x3064           | \$6,508,724             | Unreviewed <sup>4</sup> |
| Departamento de Vivienda (DV)                                     | Department of Housing                           | Banco Popular         | x5636           | \$6,329,682             | Unreviewed              |
| Oficina De Administracion De Los Tribunales (OAT)                 | Office of Court Administration                  | Banco Santander       | x0059           | \$6,049,668             | Unreviewed              |
| Oficina De Administracion De Los Tribunales (OAT)                 | Office of Court Administration                  | Citibank              | x1022           | \$5,942,764             | Unreviewed              |
| Departamento de Hacienda  | Department of Treasury                          | Banco Popular         | x9946           | \$5,623,868             | Unreviewed              |
| Oficina De Administracion De Los Tribunales (OAT)                 | Office of Court Administration                  | Banco Santander       | x0103           | \$5,559,044             | Unreviewed              |
| Oficina de Servicios Legislativos (OSLPR)                         | Office of Legislative Services                  | First Bank            | x2786           | \$5,241,081             | Unreviewed              |
| Departamento de Vivienda (DV)                                     | Department of Housing                           | Banco Popular         | x5571           | \$4,950,435             | Unreviewed              |
| Administracion de Vivienda Publica (AVP)                          | Public Housing Administration                   | Banco Popular         | x5697           | \$4,875,734             | Unreviewed              |
| Departamento de Desarrollo Economico y Comercio (DDEC)            | Department of Economic Development and Commerce | Banco Popular         | x4527           | \$4,767,065             | Unreviewed              |
| Senado  | Senate  | First Bank            | x2687           | \$4,401,498             | Unreviewed              |
| Junta Reglamentadora de Telecomunicaciones de Puerto Rico (JRTPR) | Telecommunications Regulatory Board             | Banco Popular         | 141/BCP-01-7159 | \$4,294,736             | Unreviewed              |
| Instituto de Estadísticas de Puerto Rico                          | Statistics Institute of PR                      | Banco Popular         | x7055           | \$3,839,127             | Unreviewed              |
| Oficina De Administracion De Los Tribunales (OAT)                 | Office of Court Administration                  | Banco Santander       | x0496           | \$3,775,228             | Unreviewed              |
| Departamento de Vivienda (DV)                                     | Department of Housing                           | Banco Popular         | x3816           | \$3,709,849             | Unreviewed              |

<sup>4</sup> Only the accounts with balance greater than \$6.9 million were reviewed for restriction assessment. As of December 31, 2020, the accounts with balances greater than \$6.9 million and therefore reviewed for restriction status represented approximately \$15.376 billion (including \$10.108 billion held in six TSA accounts) of the total \$15.571 billion, or 98.8% of funds held at the Commonwealth accounts. The accounts that have not been reviewed based on the amount threshold are presented in gray boxes.

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| Account Holder (Spanish)                                | Account Holder (English)                        | Financial Institution               | Account Number     | 12/31/2020 Balance (\$) | Categorization |
|---|---|-------------------------------------|--------------------|-------------------------|----------------|
| Departamento de Desarrollo Economico y Comercio (DDEC)  | Department of Economic Development and Commerce | Banco Popular                       | x4519              | \$3,581,062             | Unreviewed     |
| Negociado de Ciencias Forenses de Puerto Rico (ICF)     | Forensics Science Bureau                        | Banco Popular                       | x1681              | \$3,465,511             | Unreviewed     |
| Departamento de Hacienda                                | Department of Treasury                          | Banco Popular                       | x0333              | \$3,238,094             | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)       | Office of Court Administration                  | Banco Santander                     | x5050              | \$3,167,895             | Unreviewed     |
| Senado  | Senate  | First Bank                          | 1/FIR-01-2665      | \$3,111,292             | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)       | Office of Court Administration                  | Banco Santander                     | x0028              | \$3,071,716             | Unreviewed     |
| Oficina Estatal de Política Pública Energética (OPEPPE) | State Office of Energy Public Policy            | Banco de Desarrollo Economico (BDE) | xbers <sup>5</sup> | \$2,977,903             | Unreviewed     |
| Oficina de Etica Gubernamental de Puerto Rico (OEGPR)   | Government Ethics Office                        | Banco Popular                       | x2001              | \$2,941,782             | Unreviewed     |
| Oficina de Etica Gubernamental de Puerto Rico (OEGPR)   | Government Ethics Office                        | Banco Popular                       | x1067              | \$2,896,198             | Unreviewed     |
| Oficina de Servicios Legislativos (OSLPR)               | Office of Legislative Services                  | First Bank                          | x2819              | \$2,876,646             | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)       | Office of Court Administration                  | Banco Santander                     | x4164              | \$2,858,627             | Unreviewed     |
| Departamento de Desarrollo Economico y Comercio (DDEC)  | Department of Economic Development and Commerce | Banco Santander                     | x5057              | \$2,603,357             | Unreviewed     |
| Departamento de Vivienda (DV)                           | Department of Housing                           | First Bank                          | x2218              | \$2,583,751             | Unreviewed     |

<sup>5</sup> The bank accounts at Banco de Desarrollo Economico (BDE) are not assigned a numerical identifier. Instead, there is only one bank account per agency that holds an account with BDE and the related transactions and statements are identified by the account holder name and mailing address.

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| Account Holder (Spanish)                               | Account Holder (English)                        | Financial Institution | Account Number | 12/31/2020 Balance (\$) | Categorization |
|--|---|-----------------------|----------------|-------------------------|----------------|
| Departamento de Desarrollo Economico y Comercio (DDEC) | Department of Economic Development and Commerce | Banco Popular         | x4973          | \$2,580,933             | Unreviewed     |
| Administracion de Vivienda Publica (AVP)               | Public Housing Administration                   | Banco Popular         | x6410          | \$2,511,337             | Unreviewed     |
| Camara de Representantes                               | House of Representatives                        | First Bank            | x2610          | \$2,501,741             | Unreviewed     |
| Departamento de Hacienda                               | Department of Treasury                          | Banco Popular         | x1053          | \$2,369,905             | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)      | Office of Court Administration                  | Banco Santander       | x4699          | \$2,217,113             | Unreviewed     |
| Administracion de Vivienda Publica (AVP)               | Public Housing Administration                   | Banco Popular         | x9386          | \$2,166,553             | Unreviewed     |
| Negociado de Ciencias Forenses de Puerto Rico (ICF)    | Forensics Science Bureau                        | Banco Popular         | x0370          | \$2,104,368             | Unreviewed     |
| Guardia Nacional de Puerto Rico (GNPR)                 | National Guard of Puerto Rico                   | Banco Popular         | x1797          | \$2,071,898             | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)      | Office of Court Administration                  | Banco Santander       | x0050          | \$1,988,889             | Unreviewed     |
| Departamento de Desarrollo Economico y Comercio (DDEC) | Department of Economic Development and Commerce | Banco Popular         | x4535          | \$1,965,472             | Unreviewed     |
| Departamento del Trabajo y Recursos Humanos (DTRH)     | Department of Labor and Human Resources         | Banco Popular         | x9806          | \$1,964,315             | Unreviewed     |
| Administracion de Vivienda Publica (AVP)               | Public Housing Administration                   | Banco Popular         | x5980          | \$1,730,883             | Unreviewed     |
| Administracion de Vivienda Publica (AVP)               | Public Housing Administration                   | First Bank            | x1567          | \$1,691,341             | Unreviewed     |
| Departamento de Hacienda                               | Department of Treasury                          | Banco Popular         | x5524          | \$1,589,635             | Unreviewed     |
| Departamento de Correccion y Rehabilitacion (DCR)      | Department of Correction and Rehabilitation     | Banco Santander       | x9709          | \$1,536,874             | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)      | Office of Court Administration                  | Banco Santander       | x0059          | \$1,511,393             | Unreviewed     |
| Departamento de Vivienda (DV)                          | Department of Housing                           | First Bank            | x5084          | \$1,400,000             | Unreviewed     |

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| Account Holder (Spanish)   | Account Holder (English)  | Financial Institution               | Account Number | 12/31/2020 Balance (\$) | Categorization |
|--|---|-------------------------------------|----------------|-------------------------|----------------|
| Panel Fiscal Especial Independiente (PFEI)                                     | Office of the Solicitor - Special Independent Prosecutor          | First Bank                          | x6736          | \$1,348,888             | Unreviewed     |
| Departamento de Vivienda (DV)  | Department of Housing   | Banco Popular                       | x0006          | \$1,304,972             | Unreviewed     |
| Departamento de Desarrollo Economico y Comercio (DDEC)                         | Department of Economic Development and Commerce                   | Banco Popular                       | x0828          | \$1,301,999             | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)                              | Office of Court Administration                                    | Banco Santander                     | x0126          | \$1,270,768             | Unreviewed     |
| Oficina para el Desarrollo Socioeconomico y Comunitario de Puerto Rico (ODSEC) | Office for Community and Socioeconomic Development of Puerto Rico | Banco Popular                       | x4753          | \$1,228,550             | Unreviewed     |
| Administracion de Asuntos Federales de Puerto Rico (PRFAA)                     | PR Federal Affairs Administration                                 | Citibank                            | x9332          | \$1,177,038             | Unreviewed     |
| Departamento de Hacienda   | Department of Treasury  | Banco Popular                       | x1622          | \$1,159,562             | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)                              | Office of Court Administration                                    | Banco Santander                     | x0112          | \$1,098,914             | Unreviewed     |
| Departamento de Vivienda (DV)  | Department of Housing   | Banco Popular                       | x8272          | \$1,052,607             | Unreviewed     |
| Junta de Calidad Ambiental (JCA)   | Environmental Quality Board                                       | Banco Popular                       | x0316          | \$1,005,957             | Unreviewed     |
| Departamento de Educacion (DE)   | Department of Education   | Banco Popular                       | x1967          | \$999,561               | Unreviewed     |
| Programa de Desarrollo de la Juventud (OAJ)                                    | Program of Youth Affairs  | Banco de Desarrollo Economico (BDE) | xbers          | \$983,196               | Unreviewed     |
| Administracion de Vivienda Publica (AVP)                                       | Public Housing Administration                                     | Banco Popular                       | x7459          | \$971,418               | Unreviewed     |
| Departamento de Desarrollo Economico y Comercio (DDEC)                         | Department of Economic Development and Commerce                   | Banco Santander                     | x5138          | \$902,811               | Unreviewed     |

Exhibit | List of Agencies

| Account Holder (Spanish)  | Account Holder (English)                               | Financial Institution               | Account Number | 12/31/2020 Balance (\$) | Categorization |
|---|--|-------------------------------------|----------------|-------------------------|----------------|
| Superintendente del Capitolio                                     | Superintendent of the Capitol                          | First Bank                          | x2764          | \$896,757               | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)                 | Office of Court Administration                         | Banco Santander                     | x0042          | \$837,403               | Unreviewed     |
| Departamento de Hacienda  | Department of Treasury                                 | Banco Popular                       | x6986          | \$801,913               | Unreviewed     |
| Departamento de Vivienda (DV)                                     | Department of Housing                                  | Banco Popular                       | x0005          | \$789,768               | Unreviewed     |
| Instituto de Estadisticas de Puerto Rico                          | Statistics Institute of PR                             | Banco Popular                       | x0004          | \$770,694               | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN)                        | Family and Children Administration                     | Banco Popular                       | x1789          | \$757,846               | Unreviewed     |
| Administracion de Desarrollo Socioeconomico de la Familia (ADSEF) | Socioeconomic Development of the Family Administration | Banco Popular                       | x2203          | \$736,729               | Unreviewed     |
| Administracion de Vivienda Publica (AVP)                          | Public Housing Administration                          | Banco Popular                       | x8361          | \$711,376               | Unreviewed     |
| Departamento de Vivienda (DV)                                     | Department of Housing                                  | Banco Popular                       | x0914          | \$646,497               | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)                 | Office of Court Administration                         | Banco Santander                     | x5441          | \$645,811               | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)                 | Office of Court Administration                         | Banco Santander                     | x0026          | \$633,601               | Unreviewed     |
| Departamento de Hacienda  | Department of Treasury                                 | Banco Popular                       | x1819          | \$615,164               | Unreviewed     |
| Negociado de Ciencias Forenses de Puerto Rico (ICF)               | Forensics Science Bureau                               | Banco Popular                       | x5008          | \$602,503               | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)                 | Office of Court Administration                         | Banco Santander                     | x0576          | \$591,754               | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)                 | Office of Court Administration                         | Banco Santander                     | x0042          | \$590,525               | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)                 | Office of Court Administration                         | Banco Santander                     | x2319          | \$550,024               | Unreviewed     |
| Departamento del Trabajo y Recursos Humanos (DTRH)                | Department of Labor and Human Resources                | Banco de Desarrollo Economico (BDE) | xbers          | \$538,924               | Unreviewed     |

Exhibit | List of Agencies

| Account Holder (Spanish)                               | Account Holder (English)                        | Financial Institution | Account Number | 12/31/2020 Balance (\$) | Categorization |
|--|---|-----------------------|----------------|-------------------------|----------------|
| Comisión de Energía de Puerto Rico (PREC)              | Puerto Rico Energy Commission                   | Banco Popular         | x1495          | \$525,819               | Unreviewed     |
| Departamento de Desarrollo Economico y Comercio (DDEC) | Department of Economic Development and Commerce | Banco Popular         | x4497          | \$495,028               | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)      | Office of Court Administration                  | Banco Santander       | x0116          | \$486,338               | Unreviewed     |
| Departamento de Hacienda                               | Department of Treasury                          | Banco Popular         | x4022          | \$464,378               | Unreviewed     |
| Departamento de Desarrollo Economico y Comercio (DDEC) | Department of Economic Development and Commerce | Banco Santander       | x6268          | \$453,478               | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)      | Office of Court Administration                  | Banco Santander       | x0008          | \$439,478               | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)      | Office of Court Administration                  | Banco Santander       | x0010          | \$404,453               | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)      | Office of Court Administration                  | Banco Santander       | x0106          | \$389,670               | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)      | Office of Court Administration                  | Banco Santander       | x0086          | \$369,813               | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)      | Office of Court Administration                  | Banco Santander       | x0170          | \$358,182               | Unreviewed     |
| Departamento de Vivienda (DV)                          | Department of Housing                           | First Bank            | x1872          | \$356,777               | Unreviewed     |
| Departamento de Hacienda                               | Department of Treasury                          | Banco Popular         | x7060          | \$356,118               | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)      | Office of Court Administration                  | Banco Santander       | x0206          | \$351,468               | Unreviewed     |
| Consejo de Educacion de Puerto Rico (CEPR)             | Puerto Rico Education Council                   | Banco Popular         | x1746          | \$340,700               | Unreviewed     |
| Departamento de Hacienda                               | Department of Treasury                          | Banco Popular         | x6381          | \$333,575               | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)      | Office of Court Administration                  | Banco Santander       | x0053          | \$325,715               | Unreviewed     |
| Departamento de Vivienda (DV)                          | Department of Housing                           | Banco Popular         | x5601          | \$308,946               | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)      | Office of Court Administration                  | Banco Santander       | x0048          | \$299,154               | Unreviewed     |

Exhibit | List of Agencies

| Account Holder (Spanish)                                   | Account Holder (English)                | Financial Institution | Account Number | 12/31/2020 Balance (\$) | Categorization |
|--|---|-----------------------|----------------|-------------------------|----------------|
| Oficina De Administracion De Los Tribunales (OAT)          | Office of Court Administration          | Banco Santander       | x0015          | \$288,805               | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)          | Office of Court Administration          | First Bank            | x4259          | \$287,685               | Unreviewed     |
| Administracion de Vivienda Publica (AVP)                   | Public Housing Administration           | Banco Popular         | x8671          | \$283,488               | Unreviewed     |
| Departamento del Trabajo y Recursos Humanos (DTRH)         | Department of Labor and Human Resources | Banco Popular         | x1002          | \$280,505               | Unreviewed     |
| Instituto de Estadisticas de Puerto Rico                   | Statistics Institute of PR              | First Bank            | x7021          | \$266,650               | Unreviewed     |
| Administracion de Vivienda Publica (AVP)                   | Public Housing Administration           | Banco Popular         | x5999          | \$247,981               | Unreviewed     |
| Oficina de Etica Gubernamental de Puerto Rico (OEGPR)      | Government Ethics Office                | Banco Popular         | x0377          | \$247,740               | Unreviewed     |
| Departamento del Trabajo y Recursos Humanos (DTRH)         | Department of Labor and Human Resources | Banco Popular         | x1029          | \$238,297               | Unreviewed     |
| Superintendente del Capitolio                              | Superintendent of the Capitol           | First Bank            | x2775          | \$237,562               | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)          | Office of Court Administration          | Banco Santander       | x0079          | \$236,942               | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)          | Office of Court Administration          | Banco Santander       | x5415          | \$235,063               | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)          | Office of Court Administration          | Banco Santander       | x0045          | \$231,592               | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)          | Office of Court Administration          | Banco Santander       | x0041          | \$222,907               | Unreviewed     |
| Administracion de Asuntos Federales de Puerto Rico (PRFAA) | PR Federal Affairs Administration       | Citibank              | x3037          | \$218,842               | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)          | Office of Court Administration          | Banco Santander       | x0107          | \$218,278               | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)          | Office of Court Administration          | Banco Santander       | x0177          | \$216,318               | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)          | Office of Court Administration          | Banco Santander       | x0052          | \$206,722               | Unreviewed     |



Exhibit | List of Agencies

| Account Holder (Spanish)                                 | Account Holder (English)               | Financial Institution | Account Number | 12/31/2020 Balance (\$) | Categorization |
|--|--|-----------------------|----------------|-------------------------|----------------|
| Departamento de Hacienda                                 | Department of Treasury                 | Banco Popular         | x1800          | \$191,006               | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)        | Office of Court Administration         | Banco Santander       | x0071          | \$181,566               | Unreviewed     |
| Departamento de Educacion (DE)                           | Department of Education                | First Bank            | x1575          | \$166,653               | Unreviewed     |
| Departamento de Educacion (DE)                           | Department of Education                | Banco Popular         | x2114          | \$164,142               | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)        | Office of Court Administration         | Banco Santander       | x0031          | \$161,202               | Unreviewed     |
| Administracion de Vivienda Publica (AVP)                 | Public Housing Administration          | Banco Popular         | x9420          | \$158,401               | Unreviewed     |
| Negociado de Ciencias Forenses de Puerto Rico (ICF)      | Forensics Science Bureau               | Banco Popular         | x9065          | \$157,532               | Unreviewed     |
| Consejo de Educacion de Puerto Rico (CEPR)               | Puerto Rico Education Council          | Banco Popular         | x1770          | \$154,067               | Unreviewed     |
| Oficina Independiente de Proteccion al Consumidor (OIPC) | Independent Consumer Protection Office | Banco Popular         | x1509          | \$153,689               | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)        | Office of Court Administration         | Banco Santander       | x0036          | \$149,248               | Unreviewed     |
| Senado   | Senate                                 | First Bank            | x3149          | \$147,992               | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)        | Office of Court Administration         | Banco Santander       | x0048          | \$143,930               | Unreviewed     |
| Senado   | Senate                                 | First Bank            | x2720          | \$143,470               | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)        | Office of Court Administration         | Banco Santander       | x0541          | \$140,810               | Unreviewed     |
| Departamento de Vivienda (DV)                            | Department of Housing                  | First Bank            | x1883          | \$138,085               | Unreviewed     |
| Negociado de Ciencias Forenses de Puerto Rico (ICF)      | Forensics Science Bureau               | Banco Popular         | x5994          | \$135,563               | Unreviewed     |
| Senado   | Senate                                 | First Bank            | x2742          | \$130,010               | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)        | Office of Court Administration         | Banco Santander       | x0021          | \$129,741               | Unreviewed     |



Exhibit | List of Agencies

| Account Holder (Spanish)                           | Account Holder (English)                 | Financial Institution | Account Number | 12/31/2020 Balance (\$) | Categorization |
|--|--|-----------------------|----------------|-------------------------|----------------|
| Administracion de Vivienda Publica (AVP)           | Public Housing Administration            | Banco Popular         | x6429          | \$128,105               | Unreviewed     |
| Administracion de Vivienda Publica (AVP)           | Public Housing Administration            | Banco Popular         | x9351          | \$125,918               | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)  | Office of Court Administration           | Banco Santander       | x0023          | \$124,360               | Unreviewed     |
| Departamento de Hacienda                           | Department of Treasury                   | Banco Popular         | x7052          | \$119,985               | Unreviewed     |
| Administracion de Rehabilitacion Vocacional (ARV)  | Vocational Rehabilitation Administration | Banco Popular         | x1657          | \$103,880               | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)  | Office of Court Administration           | Banco Santander       | x0097          | \$99,601                | Unreviewed     |
| Departamento de Hacienda                           | Department of Treasury                   | Banco Popular         | x6314          | \$91,772                | Unreviewed     |
| Departamento de Vivienda (DV)                      | Department of Housing                    | Banco Popular         | x0037          | \$86,115                | Unreviewed     |
| Departamento de Hacienda                           | Department of Treasury                   | Banco Popular         | x1878          | \$83,673                | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)  | Office of Court Administration           | Banco Santander       | x0017          | \$83,589                | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)  | Office of Court Administration           | Banco Santander       | x0027          | \$78,938                | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)  | Office of Court Administration           | Banco Santander       | x0553          | \$75,364                | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)  | Office of Court Administration           | Banco Santander       | x0169          | \$75,023                | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)  | Office of Court Administration           | Banco Santander       | x0091          | \$70,094                | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)  | Office of Court Administration           | Banco Santander       | x0038          | \$68,785                | Unreviewed     |
| Departamento de Hacienda                           | Department of Treasury                   | First Bank            | x1707          | \$67,568                | Unreviewed     |
| Departamento del Trabajo y Recursos Humanos (DTRH) | Department of Labor and Human Resources  | Banco Popular         | x1142          | \$63,680                | Unreviewed     |
| Departamento de Hacienda                           | Department of Treasury                   | Banco Popular         | x1932          | \$63,103                | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)  | Office of Court Administration           | Banco Santander       | x0146          | \$62,825                | Unreviewed     |

Exhibit | List of Agencies

| Account Holder (Spanish)  | Account Holder (English)                               | Financial Institution | Account Number | 12/31/2020 Balance (\$) | Categorization |
|---|--|-----------------------|----------------|-------------------------|----------------|
| Oficina De Administracion De Los Tribunales (OAT)                 | Office of Court Administration                         | Banco Santander       | x0013          | \$61,272                | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)                 | Office of Court Administration                         | Banco Santander       | x0060          | \$60,599                | Unreviewed     |
| Departamento de Familia (DF)                                      | Department of Family                                   | Banco Popular         | x1851          | \$59,826                | Unreviewed     |
| Administracion de Vivienda Publica (AVP)                          | Public Housing Administration                          | Banco Popular         | x1379          | \$55,734                | Unreviewed     |
| Negociado de la Policía de Puerto Rico (PPR)                      | Puerto Rico Police Bureau                              | Oriental Bank         | x0087          | \$55,000                | Unreviewed     |
| Administracion de Vivienda Publica (AVP)                          | Public Housing Administration                          | Banco Popular         | x0558          | \$53,738                | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN)                        | Family and Children Administration                     | Banco Santander       | x4185          | \$53,606                | Unreviewed     |
| Comisión de Energía de Puerto Rico (PREC)                         | Puerto Rico Energy Commission                          | Banco Popular         | x6628          | \$52,000                | Unreviewed     |
| Departamento de Hacienda  | Department of Treasury                                 | Banco Popular         | x1886          | \$50,506                | Unreviewed     |
| Oficina de Etica Gubernamental de Puerto Rico (OEGPR)             | Government Ethics Office                               | First Bank            | x1531          | \$47,861                | Unreviewed     |
| Administracion de Vivienda Publica (AVP)                          | Public Housing Administration                          | Banco Popular         | x9020          | \$46,962                | Unreviewed     |
| Instituto de Estadísticas de Puerto Rico                          | Statistics Institute of PR                             | Banco Popular         | x0974          | \$46,617                | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)                 | Office of Court Administration                         | Banco Santander       | x0078          | \$46,370                | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)                 | Office of Court Administration                         | Banco Santander       | x0218          | \$43,302                | Unreviewed     |
| Departamento del Trabajo y Recursos Humanos (DTRH)                | Department of Labor and Human Resources                | Banco Popular         | x1045          | \$42,018                | Unreviewed     |
| Administracion de Desarrollo Socioeconomico de la Familia (ADSEF) | Socioeconomic Development of the Family Administration | Banco Popular         | x2181          | \$41,783                | Unreviewed     |
| Departamento de Hacienda  | Department of Treasury                                 | Banco Popular         | x1894          | \$41,152                | Unreviewed     |
| Administracion de Vivienda Publica (AVP)                          | Public Housing Administration                          | Banco Popular         | x9119          | \$40,383                | Unreviewed     |

Exhibit | List of Agencies

| Account Holder (Spanish)                          | Account Holder (English)           | Financial Institution | Account Number | 12/31/2020 Balance (\$) | Categorization |
|---|------------------------------------|-----------------------|----------------|-------------------------|----------------|
| Departamento de Hacienda                          | Department of Treasury             | Banco Popular         | x1959          | \$39,479                | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT) | Office of Court Administration     | Banco Santander       | x0030          | \$39,457                | Unreviewed     |
| Superintendente del Capitolio                     | Superintendent of the Capitol      | First Bank            | x2896          | \$39,299                | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN)        | Family and Children Administration | Banco Santander       | x9050          | \$39,146                | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT) | Office of Court Administration     | Banco Santander       | x0022          | \$38,745                | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT) | Office of Court Administration     | Banco Santander       | x0222          | \$38,451                | Unreviewed     |
| Administracion de Vivienda Publica (AVP)          | Public Housing Administration      | Banco Popular         | x4015          | \$38,250                | Unreviewed     |
| Departamento de Hacienda                          | Department of Treasury             | Banco Popular         | x1924          | \$36,171                | Unreviewed     |
| Departamento de Hacienda                          | Department of Treasury             | Banco Popular         | x1916          | \$32,867                | Unreviewed     |
| Camara de Representantes                          | House of Representatives           | First Bank            | x2654          | \$31,772                | Unreviewed     |
| Departamento de Hacienda                          | Department of Treasury             | Banco Popular         | x1630          | \$30,342                | Unreviewed     |
| Camara de Representantes                          | House of Representatives           | First Bank            | x2643          | \$28,531                | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT) | Office of Court Administration     | Banco Santander       | x0077          | \$27,538                | Unreviewed     |
| Administracion de Vivienda Publica (AVP)          | Public Housing Administration      | Banco Popular         | x4721          | \$27,466                | Unreviewed     |
| Administracion de Vivienda Publica (AVP)          | Public Housing Administration      | Banco Popular         | x9012          | \$26,892                | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT) | Office of Court Administration     | Banco Santander       | x0264          | \$22,025                | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT) | Office of Court Administration     | Banco Santander       | x0087          | \$20,573                | Unreviewed     |
| Camara de Representantes                          | House of Representatives           | First Bank            | x2885          | \$20,538                | Unreviewed     |
| Administracion de Vivienda Publica (AVP)          | Public Housing Administration      | Banco Popular         | x1322          | \$19,670                | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT) | Office of Court Administration     | Banco Santander       | x0034          | \$19,338                | Unreviewed     |
| Administracion de Vivienda Publica (AVP)          | Public Housing Administration      | Banco Popular         | x4713          | \$18,806                | Unreviewed     |

Exhibit | List of Agencies

| Account Holder (Spanish)  | Account Holder (English)                               | Financial Institution | Account Number | 12/31/2020 Balance (\$) | Categorization |
|---|--|-----------------------|----------------|-------------------------|----------------|
| Oficina De Administracion De Los Tribunales (OAT)                 | Office of Court Administration                         | Banco Santander       | x0037          | \$18,448                | Unreviewed     |
| Departamento de Correccion y Rehabilitacion (DCR)                 | Department of Correction and Rehabilitation            | First Bank            | x3435          | \$17,319                | Unreviewed     |
| Departamento de Hacienda  | Department of Treasury                                 | Banco Popular         | x1843          | \$16,992                | Unreviewed     |
| Administracion de Vivienda Publica (AVP)                          | Public Housing Administration                          | Banco Popular         | x4675          | \$16,728                | Unreviewed     |
| Departamento de Seguridad Pública de Puerto Rico                  | Department of Public Safety                            | Banco Popular         | x7379          | \$16,520                | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)                 | Office of Court Administration                         | Banco Santander       | x0085          | \$16,006                | Unreviewed     |
| Departamento de Hacienda  | Department of Treasury                                 | Banco Santander       | x8366          | \$15,806                | Unreviewed     |
| Departamento de Hacienda  | Department of Treasury                                 | Banco Popular         | x6322          | \$15,672                | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)                 | Office of Court Administration                         | Banco Santander       | x0035          | \$14,433                | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN)                        | Family and Children Administration                     | Banco Santander       | x3908          | \$13,903                | Unreviewed     |
| Administracion de Desarrollo Socioeconomico de la Familia (ADSEF) | Socioeconomic Development of the Family Administration | Banco Popular         | x2149          | \$12,684                | Unreviewed     |
| Administracion de Vivienda Publica (AVP)                          | Public Housing Administration                          | Banco Popular         | x4667          | \$12,428                | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)                 | Office of Court Administration                         | Banco Santander       | x0078          | \$12,179                | Unreviewed     |
| Administracion de Vivienda Publica (AVP)                          | Public Housing Administration                          | Banco Popular         | x4705          | \$12,027                | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)                 | Office of Court Administration                         | Banco Santander       | x4201          | \$11,973                | Unreviewed     |
| Departamento De Recursos Naturales Y Ambientales (DRNA)           | Department of Natural and Environmental Resources      | Banco Popular         | x1770          | \$11,325                | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)                 | Office of Court Administration                         | First Bank            | x9694          | \$11,216                | Unreviewed     |
| Departamento de Hacienda  | Department of Treasury                                 | Banco Popular         | x4014          | \$11,176                | Unreviewed     |
| Departamento de Educacion (DE)                                    | Department of Education                                | Oriental Bank         | x0022          | \$10,751                | Unreviewed     |

Exhibit | List of Agencies

| Account Holder (Spanish)                              | Account Holder (English)           | Financial Institution | Account Number | 12/31/2020 Balance (\$) | Categorization |
|---|------------------------------------|-----------------------|----------------|-------------------------|----------------|
| Oficina De Administracion De Los Tribunales (OAT)     | Office of Court Administration     | Banco Santander       | x0095          | \$10,553                | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)     | Office of Court Administration     | Banco Santander       | x0517          | \$9,850                 | Unreviewed     |
| Departamento de Vivienda (DV)                         | Department of Housing              | Banco Popular         | x8094          | \$9,384                 | Unreviewed     |
| Oficina de Etica Gubernamental de Puerto Rico (OEGPR) | Government Ethics Office           | First Bank            | x0828          | \$8,966                 | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)     | Office of Court Administration     | Banco Santander       | x0189          | \$7,848                 | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)     | Office of Court Administration     | First Bank            | x9672          | \$7,656                 | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN)            | Family and Children Administration | Banco Santander       | x1132          | \$7,079                 | Unreviewed     |
| Administracion de Vivienda Publica (AVP)              | Public Housing Administration      | Banco Popular         | x4691          | \$6,184                 | Unreviewed     |
| Departamento de Hacienda                              | Department of Treasury             | Banco Popular         | x6330          | \$6,032                 | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN)            | Family and Children Administration | Banco Santander       | x1583          | \$5,991                 | Unreviewed     |
| Oficina de Etica Gubernamental de Puerto Rico (OEGPR) | Government Ethics Office           | Banco Popular         | x1059          | \$5,466                 | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)     | Office of Court Administration     | Banco Santander       | x0075          | \$5,430                 | Unreviewed     |
| Administracion de Vivienda Publica (AVP)              | Public Housing Administration      | Banco Popular         | x4659          | \$5,260                 | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)     | Office of Court Administration     | Banco Santander       | x0051          | \$5,205                 | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)     | Office of Court Administration     | Banco Santander       | x0242          | \$5,074                 | Unreviewed     |
| Gobernador  | Office of the Governor             | Banco Santander       | x4261          | \$4,888                 | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)     | Office of Court Administration     | Banco Santander       | x0193          | \$4,827                 | Unreviewed     |
| Departamento de Asuntos del Consumidor (DACO)         | Department of Consumer Affairs     | Banco Popular         | x5469          | \$4,767                 | Unreviewed     |

Exhibit | List of Agencies

| Account Holder (Spanish)                          | Account Holder (English)           | Financial Institution | Account Number | 12/31/2020 Balance (\$) | Categorization |
|---|------------------------------------|-----------------------|----------------|-------------------------|----------------|
| Gobernador  | Office of the Governor             | Banco Santander       | x4253          | \$4,676                 | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT) | Office of Court Administration     | Banco Santander       | x6618          | \$4,591                 | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT) | Office of Court Administration     | First Bank            | x9650          | \$4,435                 | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT) | Office of Court Administration     | Banco Santander       | x0098          | \$3,981                 | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT) | Office of Court Administration     | First Bank            | x9595          | \$3,979                 | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN)        | Family and Children Administration | Banco Santander       | x3826          | \$3,924                 | Unreviewed     |
| Departamento de Educacion (DE)                    | Department of Education            | Oriental Bank         | x3673          | \$3,783                 | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT) | Office of Court Administration     | First Bank            | x9705          | \$3,667                 | Unreviewed     |
| Administracion de Vivienda Publica (AVP)          | Public Housing Administration      | Banco Popular         | x4640          | \$3,634                 | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT) | Office of Court Administration     | Banco Santander       | x0018          | \$3,597                 | Unreviewed     |
| Superintendente del Capitolio                     | Superintendent of the Capitol      | First Bank            | x2830          | \$3,515                 | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT) | Office of Court Administration     | Banco Santander       | x0067          | \$3,249                 | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT) | Office of Court Administration     | Banco Santander       | x0087          | \$3,246                 | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN)        | Family and Children Administration | Banco Popular         | x4390          | \$3,183                 | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN)        | Family and Children Administration | Banco Santander       | x4130          | \$2,956                 | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN)        | Family and Children Administration | Banco Santander       | x8512          | \$2,889                 | Unreviewed     |
| Administracion de Vivienda Publica (AVP)          | Public Housing Administration      | Banco Popular         | x4756          | \$2,781                 | Unreviewed     |
| Administracion de Vivienda Publica (AVP)          | Public Housing Administration      | Banco Popular         | x0574          | \$2,685                 | Unreviewed     |



Exhibit | List of Agencies

| Account Holder (Spanish)  | Account Holder (English)                               | Financial Institution | Account Number | 12/31/2020 Balance (\$) | Categorization |
|---|--|-----------------------|----------------|-------------------------|----------------|
| Oficina De Administracion De Los Tribunales (OAT)                 | Office of Court Administration                         | Banco Santander       | x0011          | \$2,618                 | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN)                        | Family and Children Administration                     | Banco Santander       | x4149          | \$2,512                 | Unreviewed     |
| Administracion de Vivienda Publica (AVP)                          | Public Housing Administration                          | Banco Popular         | x4748          | \$2,468                 | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)                 | Office of Court Administration                         | Banco Santander       | x0044          | \$2,405                 | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN)                        | Family and Children Administration                     | Banco Santander       | x1292          | \$2,393                 | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)                 | Office of Court Administration                         | Banco Santander       | x0142          | \$2,325                 | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN)                        | Family and Children Administration                     | Banco Santander       | x4206          | \$2,284                 | Unreviewed     |
| Administracion de Vivienda Publica (AVP)                          | Public Housing Administration                          | Banco Popular         | x4683          | \$2,276                 | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)                 | Office of Court Administration                         | Banco Santander       | x0226          | \$2,140                 | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)                 | Office of Court Administration                         | Banco Santander       | x0056          | \$2,000                 | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN)                        | Family and Children Administration                     | Banco Popular         | x3890          | \$1,986                 | Unreviewed     |
| Departamento de Vivienda (DV)                                     | Department of Housing                                  | Banco Popular         | x8264          | \$1,878                 | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)                 | Office of Court Administration                         | Banco Santander       | x0014          | \$1,860                 | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN)                        | Family and Children Administration                     | Banco Popular         | x3064          | \$1,830                 | Unreviewed     |
| Administracion de Desarrollo Socioeconomico de la Familia (ADSEF) | Socioeconomic Development of the Family Administration | Banco Popular         | x2130          | \$1,667                 | Unreviewed     |
| Oficina de Etica Gubernamental de Puerto Rico (OEGPR)             | Government Ethics Office                               | Banco Popular         | x4981          | \$1,660                 | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN)                        | Family and Children Administration                     | Banco Santander       | x4131          | \$1,564                 | Unreviewed     |

Exhibit | List of Agencies

| Account Holder (Spanish)                          | Account Holder (English)                 | Financial Institution | Account Number | 12/31/2020 Balance (\$) | Categorization |
|---|--|-----------------------|----------------|-------------------------|----------------|
| Oficina De Administracion De Los Tribunales (OAT) | Office of Court Administration           | First Bank            | x9727          | \$1,563                 | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT) | Office of Court Administration           | Banco Santander       | x0584          | \$1,550                 | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT) | Office of Court Administration           | First Bank            | x9716          | \$1,502                 | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT) | Office of Court Administration           | Banco Santander       | x0015          | \$1,500                 | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT) | Office of Court Administration           | Banco Santander       | x0061          | \$1,400                 | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN)        | Family and Children Administration       | Banco Santander       | x8758          | \$1,358                 | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT) | Office of Court Administration           | Banco Santander       | x0107          | \$1,351                 | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN)        | Family and Children Administration       | Banco Santander       | x6350          | \$1,335                 | Unreviewed     |
| Administracion de Vivienda Publica (AVP)          | Public Housing Administration            | Banco Popular         | x4764          | \$1,332                 | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN)        | Family and Children Administration       | Banco Santander       | x4214          | \$1,238                 | Unreviewed     |
| Administracion de Rehabilitacion Vocacional (ARV) | Vocational Rehabilitation Administration | Banco Popular         | x0137          | \$1,220                 | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN)        | Family and Children Administration       | Banco Santander       | x4487          | \$1,132                 | Unreviewed     |
| Administracion de Vivienda Publica (AVP)          | Public Housing Administration            | Banco Popular         | x4126          | \$1,000                 | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN)        | Family and Children Administration       | Banco Santander       | x4018          | \$967                   | Unreviewed     |
| Departamento de Hacienda                          | Department of Treasury                   | Banco Santander       | x8951          | \$960                   | Unreviewed     |
| Departamento de Hacienda                          | Department of Treasury                   | Banco Popular         | x6349          | \$957                   | Unreviewed     |
| Departamento de Hacienda                          | Department of Treasury                   | Banco Popular         | x6365          | \$957                   | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT) | Office of Court Administration           | First Bank            | x9584          | \$940                   | Unreviewed     |



Exhibit | List of Agencies

| Account Holder (Spanish)                                   | Account Holder (English)                    | Financial Institution | Account Number | 12/31/2020 Balance (\$) | Categorization |
|--|---|-----------------------|----------------|-------------------------|----------------|
| Administracion de Asuntos Federales de Puerto Rico (PRFAA) | PR Federal Affairs Administration           | Citibank              | x9316          | \$877                   | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)          | Office of Court Administration              | Banco Santander       | x0009          | \$860                   | Unreviewed     |
| Departamento de Correccion y Rehabilitacion (DCR)          | Department of Correction and Rehabilitation | Nuestra Coop          | x0024          | \$774                   | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)          | Office of Court Administration              | First Bank            | x9683          | \$769                   | Unreviewed     |
| Departamento del Trabajo y Recursos Humanos (DTRH)         | Department of Labor and Human Resources     | Banco Popular         | x6739          | \$720                   | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)          | Office of Court Administration              | Banco Santander       | x0018          | \$672                   | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)          | Office of Court Administration              | Banco Santander       | x0093          | \$650                   | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN)                 | Family and Children Administration          | Banco Santander       | x0348          | \$643                   | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN)                 | Family and Children Administration          | Banco Santander       | x4122          | \$631                   | Unreviewed     |
| Administracion de Vivienda Publica (AVP)                   | Public Housing Administration               | Banco Popular         | x9100          | \$593                   | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN)                 | Family and Children Administration          | Banco Santander       | x9318          | \$589                   | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN)                 | Family and Children Administration          | Banco Santander       | x6333          | \$568                   | Unreviewed     |
| Departamento de Vivienda (DV)                              | Department of Housing                       | First Bank            | x2037          | \$514                   | Unreviewed     |
| Negociado de Sistemas de Emergencia 9-1-1                  | 911 Emergency System Bureau                 | Banco Popular         | x0945          | \$500                   | Unreviewed     |
| Administracion de Vivienda Publica (AVP)                   | Public Housing Administration               | Banco Popular         | x9692          | \$463                   | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN)                 | Family and Children Administration          | Banco Santander       | x9107          | \$435                   | Unreviewed     |
| Departamento de Hacienda                                   | Department of Treasury                      | Banco Popular         | x6978          | \$423                   | Unreviewed     |
| Gobernador   | Office of the Governor                      | Banco Santander       | x4237          | \$423                   | Unreviewed     |

Exhibit | List of Agencies

| Account Holder (Spanish)                          | Account Holder (English)                                 | Financial Institution | Account Number | 12/31/2020 Balance (\$) | Categorization |
|---|--|-----------------------|----------------|-------------------------|----------------|
| Administracion de Vivienda Publica (AVP)          | Public Housing Administration                            | Banco Popular         | x0839          | \$423                   | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT) | Office of Court Administration                           | Banco Santander       | x0013          | \$400                   | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN)        | Family and Children Administration                       | Banco Santander       | x2285          | \$383                   | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN)        | Family and Children Administration                       | Banco Santander       | x4587          | \$354                   | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT) | Office of Court Administration                           | First Bank            | x9661          | \$338                   | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN)        | Family and Children Administration                       | Banco Santander       | x6368          | \$327                   | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN)        | Family and Children Administration                       | Banco Santander       | x3479          | \$218                   | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN)        | Family and Children Administration                       | Banco Santander       | x8709          | \$203                   | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT) | Office of Court Administration                           | Banco Santander       | x0185          | \$170                   | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN)        | Family and Children Administration                       | Banco Santander       | x5332          | \$168                   | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN)        | Family and Children Administration                       | Banco Santander       | x4050          | \$164                   | Unreviewed     |
| Panel Fiscal Especial Independiente (PFEI)        | Office of the Solicitor - Special Independent Prosecutor | First Bank            | x6747          | \$154                   | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT) | Office of Court Administration                           | First Bank            | x9606          | \$142                   | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT) | Office of Court Administration                           | First Bank            | x9639          | \$134                   | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT) | Office of Court Administration                           | First Bank            | x9628          | \$126                   | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT) | Office of Court Administration                           | Banco Santander       | x2343          | \$112                   | Unreviewed     |
| Departamento de Hacienda                          | Department of Treasury                                   | Banco Santander       | x2798          | \$100                   | Unreviewed     |
| Departamento de Vivienda (DV)                     | Department of Housing                                    | Banco Popular         | x8280          | \$89                    | Unreviewed     |

Exhibit | List of Agencies

| Account Holder (Spanish)                          | Account Holder (English)           | Financial Institution | Account Number | 12/31/2020 Balance (\$) | Categorization          |
|---|------------------------------------|-----------------------|----------------|-------------------------|-------------------------|
| Administracion de Familias y Ninos (ADFAN)        | Family and Children Administration | Banco Santander       | x4552          | \$86                    | Unreviewed              |
| Administracion de Familias y Ninos (ADFAN)        | Family and Children Administration | Banco Santander       | x4560          | \$86                    | Unreviewed              |
| Administracion de Vivienda Publica (AVP)          | Public Housing Administration      | Banco Popular         | x9269          | \$61                    | Unreviewed              |
| Administracion de Familias y Ninos (ADFAN)        | Family and Children Administration | Banco Santander       | x4624          | \$59                    | Unreviewed              |
| Oficina De Administracion De Los Tribunales (OAT) | Office of Court Administration     | Banco Santander       | x0097          | \$59                    | Unreviewed              |
| Departamento de Hacienda                          | Department of Treasury             | Banco Popular         | x2268          | \$50                    | Unreviewed              |
| Administracion de Familias y Ninos (ADFAN)        | Family and Children Administration | Banco Santander       | x6608          | \$46                    | Unreviewed              |
| Administracion de Vivienda Publica (AVP)          | Public Housing Administration      | US Bank               | x8004          | \$36                    | Unreviewed <sup>6</sup> |
| Administracion de Vivienda Publica (AVP)          | Public Housing Administration      | US Bank               | x7003          | \$33                    | Unreviewed <sup>7</sup> |
| Administracion de Familias y Ninos (ADFAN)        | Family and Children Administration | Banco Santander       | x9174          | \$26                    | Unreviewed              |
| Administracion de Vivienda Publica (AVP)          | Public Housing Administration      | US Bank               | x7001          | \$16                    | Unreviewed <sup>8</sup> |
| Administracion de Vivienda Publica (AVP)          | Public Housing Administration      | US Bank               | x8002          | \$14                    | Unreviewed <sup>9</sup> |
| Administracion de Familias y Ninos (ADFAN)        | Family and Children Administration | Banco Santander       | x4514          | \$14                    | Unreviewed              |
| Administracion de Vivienda Publica (AVP)          | Public Housing Administration      | US Bank               | x8001          | \$6                     | Unreviewed              |

<sup>6</sup> The four bank accounts of the Public Housing Administration at US Bank that: (i) held in aggregate \$49.4 million as of December 31, 2019, and \$49.6 million as of June 30, 2020; and (ii) were preliminarily determined to be legally restricted pursuant to a third-party contract and for holding funding from the U.S. HUD to be used only for purposes of the low income public housing program each holds a balance ranging \$14 to \$36 as of December 31, 2020. During the same quarter ended December 31, 2020, six accounts were newly opened by the Public Housing Administration at Bank of New York. The balances of the accounts at Bank of New York as of December 31, 2020, and the amounts of transfers from a US Bank account to a Bank of New York account, if any, are pending confirmation.

<sup>7</sup> See *supra* note 6.

<sup>8</sup> See *supra* note 6.

<sup>9</sup> See *supra* note 6.

Exhibit | List of Agencies

| Account Holder (Spanish)                   | Account Holder (English)           | Financial Institution | Account Number | 12/31/2020 Balance (\$) | Categorization |
|--|------------------------------------|-----------------------|----------------|-------------------------|----------------|
| Administracion de Familias y Ninos (ADFAN) | Family and Children Administration | Banco Santander       | x3877          | \$6                     | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN) | Family and Children Administration | Banco Santander       | x0059          | \$5                     | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN) | Family and Children Administration | Banco Santander       | x0332          | \$4                     | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN) | Family and Children Administration | Banco Santander       | x5143          | \$4                     | Unreviewed     |
| Departamento de Vivienda (DV)              | Department of Housing              | First Bank            | x2048          | \$4                     | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN) | Family and Children Administration | Banco Santander       | x4253          | \$4                     | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN) | Family and Children Administration | Banco Santander       | x4237          | \$4                     | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN) | Family and Children Administration | Banco Santander       | x9255          | \$4                     | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN) | Family and Children Administration | Banco Santander       | x6325          | \$3                     | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN) | Family and Children Administration | Banco Santander       | x3885          | \$3                     | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN) | Family and Children Administration | Banco Santander       | x4395          | \$3                     | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN) | Family and Children Administration | Banco Santander       | x3316          | \$2                     | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN) | Family and Children Administration | Banco Santander       | x0067          | \$2                     | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN) | Family and Children Administration | Banco Santander       | x5816          | \$1                     | Unreviewed     |
| Administracion de Vivienda Publica (AVP)   | Public Housing Administration      | Banco Popular         | x5698          | \$1                     | Unreviewed     |
| Administracion de Vivienda Publica (AVP)   | Public Housing Administration      | US Bank               | x7011          | \$1                     | Unreviewed     |
| Administracion de Vivienda Publica (AVP)   | Public Housing Administration      | US Bank               | x8005          | \$0                     | Unreviewed     |
| Administracion de Vivienda Publica (AVP)   | Public Housing Administration      | US Bank               | x7012          | \$0                     | Unreviewed     |

Exhibit | List of Agencies

| Account Holder (Spanish)                          | Account Holder (English)       | Financial Institution | Account Number | 12/31/2020 Balance (\$) | Categorization |
|---|--------------------------------|-----------------------|----------------|-------------------------|----------------|
| Administracion de Vivienda Publica (AVP)          | Public Housing Administration  | US Bank               | x7008          | \$0                     | Unreviewed     |
| Administracion de Vivienda Publica (AVP)          | Public Housing Administration  | US Bank               | x7009          | \$0                     | Unreviewed     |
| Administracion de Vivienda Publica (AVP)          | Public Housing Administration  | Banco Popular         | x0901          | \$0                     | Unreviewed     |
| Administracion de Vivienda Publica (AVP)          | Public Housing Administration  | Banco Popular         | x4772          | \$0                     | Unreviewed     |
| Departamento de Vivienda (DV)                     | Department of Housing          | First Bank            | x2207          | \$0                     | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT) | Office of Court Administration | Banco Santander       | x0063          | \$0                     | Unreviewed     |
| Administracion de Vivienda Publica (AVP)          | Public Housing Administration  | US Bank               | x7000          | \$0                     | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT) | Office of Court Administration | Banco Santander       | x0214          | \$0                     | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT) | Office of Court Administration | First Bank            | x9617          | \$0                     | Unreviewed     |
| Departamento de Hacienda                          | Department of Treasury         | Banco Popular         | x0720          | \$0                     | Unreviewed     |
| Departamento de Vivienda (DV)                     | Department of Housing          | First Bank            | x2026          | \$0                     | Unreviewed     |
| Departamento de Vivienda (DV)                     | Department of Housing          | First Bank            | x2059          | \$0                     | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT) | Office of Court Administration | First Bank            | x9738          | \$0                     | Unreviewed     |
| Departamento de Hacienda                          | Department of Treasury         | First Bank            | x2653          | \$0                     | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT) | Office of Court Administration | Banco Santander       | x0040          | \$0                     | Unreviewed     |
| Negociado de Sistemas de Emergencia 9-1-1         | 911 Emergency System Bureau    | Banco Popular         | x9267          | \$0                     | Unreviewed     |
| Negociado de Sistemas de Emergencia 9-1-1         | 911 Emergency System Bureau    | Banco Popular         | x9962          | \$0                     | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT) | Office of Court Administration | Banco Santander       | x0079          | \$0                     | Unreviewed     |

Exhibit | List of Agencies

| Account Holder (Spanish)                               | Account Holder (English)                        | Financial Institution | Account Number | 12/31/2020 Balance (\$) | Categorization |
|--|---|-----------------------|----------------|-------------------------|----------------|
| Oficina De Administracion De Los Tribunales (OAT)      | Office of Court Administration                  | Banco Santander       | x0029          | \$0                     | Unreviewed     |
| Administracion para el Sustento de Menores (ASUME)     | Child Support Administration                    | Banco Popular         | x4166          | \$0                     | Unreviewed     |
| Administracion para el Sustento de Menores (ASUME)     | Child Support Administration                    | Banco Popular         | x5488          | \$0                     | Unreviewed     |
| Departamento de Correccion y Rehabilitacion (DCR)      | Department of Correction and Rehabilitation     | Banco Santander       | x1260          | \$0                     | Unreviewed     |
| Departamento de Desarrollo Economico y Comercio (DDEC) | Department of Economic Development and Commerce | Banco Popular         | x4543          | \$0                     | Unreviewed     |
| Departamento de Hacienda                               | Department of Treasury                          | Banco Popular         | x2217          | \$0                     | Unreviewed     |
| Departamento de Hacienda                               | Department of Treasury                          | Banco Popular         | x3488          | \$0                     | Unreviewed     |
| Departamento de Hacienda                               | Department of Treasury                          | Banco Popular         | x3778          | \$0                     | Unreviewed     |
| Departamento de Hacienda                               | Department of Treasury                          | Banco Popular         | x4303          | \$0                     | Unreviewed     |
| Departamento de Hacienda                               | Department of Treasury                          | Banco Popular         | x5191          | \$0                     | Unreviewed     |
| Departamento de Hacienda                               | Department of Treasury                          | Banco Popular         | x6943          | \$0                     | Unreviewed     |
| Departamento de Hacienda                               | Department of Treasury                          | Banco Popular         | x6994          | \$0                     | Unreviewed     |
| Departamento de Hacienda                               | Department of Treasury                          | Banco Popular         | x7213          | \$0                     | Unreviewed     |
| Departamento de Hacienda                               | Department of Treasury                          | Banco Popular         | x7491          | \$0                     | Unreviewed     |
| Departamento de Hacienda                               | Department of Treasury                          | Banco Popular         | x9474          | \$0                     | Unreviewed     |
| Departamento de Hacienda                               | Department of Treasury                          | Banco Popular         | x9482          | \$0                     | Unreviewed     |
| Departamento de Hacienda                               | Department of Treasury                          | Banco Popular         | x9490          | \$0                     | Unreviewed     |
| Departamento de Hacienda                               | Department of Treasury                          | Banco Popular         | x9504          | \$0                     | Unreviewed     |
| Departamento de Hacienda                               | Department of Treasury                          | Banco Popular         | x9512          | \$0                     | Unreviewed     |
| Departamento de Hacienda                               | Department of Treasury                          | Banco Popular         | x9539          | \$0                     | Unreviewed     |
| Departamento de Hacienda                               | Department of Treasury                          | Banco Popular         | x9563          | \$0                     | Unreviewed     |
| Departamento de Hacienda                               | Department of Treasury                          | Banco Popular         | x9571          | \$0                     | Unreviewed     |
| Departamento de Hacienda                               | Department of Treasury                          | Banco Popular         | x5892          | \$0                     | Unreviewed     |
| Loteria Electronica                                    | Electronic Lottery                              | Banco Santander       | x3328          | \$0                     | Unreviewed     |
| Loteria Electronica                                    | Electronic Lottery                              | Banco Santander       | x5298          | \$0                     | Unreviewed     |
| Junta de Calidad Ambiental (JCA)                       | Environmental Quality Board                     | Banco Popular         | x9547          | \$0                     | Unreviewed     |



Exhibit | List of Agencies

| Account Holder (Spanish)                            | Account Holder (English)       | Financial Institution | Account Number | 12/31/2020 Balance (\$) | Categorization |
|---|--------------------------------|-----------------------|----------------|-------------------------|----------------|
| Junta de Calidad Ambiental (JCA)                    | Environmental Quality Board    | Banco Popular         | x9555          | \$0                     | Unreviewed     |
| Negociado de Ciencias Forenses de Puerto Rico (ICF) | Forensics Science Bureau       | Banco Popular         | x1707          | \$0                     | Unreviewed     |
| Negociado de Ciencias Forenses de Puerto Rico (ICF) | Forensics Science Bureau       | Banco Popular         | x1823          | \$0                     | Unreviewed     |
| Negociado de Ciencias Forenses de Puerto Rico (ICF) | Forensics Science Bureau       | Banco Popular         | x4496          | \$0                     | Unreviewed     |
| Negociado de Ciencias Forenses de Puerto Rico (ICF) | Forensics Science Bureau       | Banco Popular         | x6001          | \$0                     | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)   | Office of Court Administration | Banco Santander       | x0731          | \$0                     | Unreviewed     |
| Oficina De Administracion De Los Tribunales (OAT)   | Office of Court Administration | Banco Santander       | x2351          | \$0                     | Unreviewed     |
| Administracion de Vivienda Publica (AVP)            | Public Housing Administration  | Banco Popular         | x9044          | \$0                     | Unreviewed     |
| Administracion de Vivienda Publica (AVP)            | Public Housing Administration  | US Bank               | x7002          | \$0                     | Unreviewed     |
| Administracion de Vivienda Publica (AVP)            | Public Housing Administration  | US Bank               | x7004          | \$0                     | Unreviewed     |
| Administracion de Vivienda Publica (AVP)            | Public Housing Administration  | US Bank               | x7007          | \$0                     | Unreviewed     |
| Administracion de Vivienda Publica (AVP)            | Public Housing Administration  | US Bank               | x8000          | \$0                     | Unreviewed     |
| Senado  | Senate                         | First Bank            | x2676          | \$0                     | Unreviewed     |
| Camara de Representantes                            | House of Representatives       | First Bank            | x2621          | \$0                     | Unreviewed     |
| Camara de Representantes                            | House of Representatives       | First Bank            | x2632          | \$0                     | Unreviewed     |
| Departamento de Hacienda                            | Department of Treasury         | Banco Popular         | x5354          | \$0                     | Unreviewed     |
| Departamento de Hacienda                            | Department of Treasury         | Banco Popular         | x5362          | \$0                     | Unreviewed     |
| Departamento de Hacienda                            | Department of Treasury         | Banco Popular         | x5389          | \$0                     | Unreviewed     |
| Loteria Electronica                                 | Electronic Lottery             | Banco Santander       | x5301          | \$0                     | Unreviewed     |

Exhibit | List of Agencies

| Account Holder (Spanish)                          | Account Holder (English)                                 | Financial Institution               | Account Number | 12/31/2020 Balance (\$) | Categorization |
|---|--|-------------------------------------|----------------|-------------------------|----------------|
| Oficina de Servicios Legislativos (OSLPR)         | Office of Legislative Services                           | First Bank                          | x2797          | \$0                     | Unreviewed     |
| Oficina de Servicios Legislativos (OSLPR)         | Office of Legislative Services                           | First Bank                          | x2808          | \$0                     | Unreviewed     |
| Comision Especial Conjunta de Fondos Legislativos | Joint Special Commission of Legislative Funds            | First Bank                          | x3226          | Pending <sup>10</sup>   | Unreviewed     |
| Comision Especial Conjunta de Fondos Legislativos | Joint Special Commission of Legislative Funds            | First Bank                          | x3303          | Pending                 | Unreviewed     |
| Comision Especial Conjunta de Fondos Legislativos | Joint Special Commission of Legislative Funds            | First Bank                          | x3270          | Pending                 | Unreviewed     |
| Comision Especial Conjunta de Fondos Legislativos | Joint Special Commission of Legislative Funds            | First Bank                          | x3292          | Pending                 | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN)        | Family and Children Administration                       | Banco Santander                     | x1857          | Pending                 | Unreviewed     |
| Panel Fiscal Especial Independiente (PFEI)        | Office of the Solicitor - Special Independent Prosecutor | First Bank                          | x2411          | Pending                 | Unreviewed     |
| Comision Especial Conjunta de Fondos Legislativos | Joint Special Commission of Legislative Funds            | First Bank                          | x3182          | Pending                 | Unreviewed     |
| Comision Especial Conjunta de Fondos Legislativos | Joint Special Commission of Legislative Funds            | First Bank                          | x3204          | Pending                 | Unreviewed     |
| Comision Especial Conjunta de Fondos Legislativos | Joint Special Commission of Legislative Funds            | First Bank                          | x3215          | Pending                 | Unreviewed     |
| Administracion de Familias y Ninos (ADFAN)        | Family and Children Administration                       | Banco Santander                     | x6558          | Pending                 | Unreviewed     |
| Departamento de Familia (DF)                      | Department of Family                                     | Banco de Desarrollo Economico (BDE) | xbers          | Pending                 | Unreviewed     |
| Departamento de Justicia (DJ)                     | Department of Justice                                    | Banco Popular                       | x3232          | Pending                 | Unreviewed     |
| Departamento de Justicia (DJ)                     | Department of Justice                                    | Banco Popular                       | x9548          | Pending                 | Unreviewed     |

<sup>10</sup> Pending confirmation of balance as of December 31, 2020.



Exhibit | List of Agencies

| Account Holder (Spanish)                                     | Account Holder (English)                                      | Financial Institution | Account Number | 12/31/2020 Balance (\$) | Categorization |
|--|---|-----------------------|----------------|-------------------------|----------------|
| Administracion de Familias y Ninos (ADFAN)                   | Family and Children Administration                            | Banco Santander       | x1100          | Pending                 | Unreviewed     |
| Administracion de Servicios Generales (ASG)                  | General Services Administration                               | Banco Popular         | x9303          | Pending                 | Unreviewed     |
| Comision Especial Conjunta de Fondos Legislativos            | Joint Special Commission of Legislative Funds                 | First Bank            | x3116          | Pending                 | Unreviewed     |
| Comision Especial Conjunta de Fondos Legislativos            | Joint Special Commission of Legislative Funds                 | First Bank            | x3127          | Pending                 | Unreviewed     |
| Administracion de Vivienda Publica (AVP)                     | Public Housing Administration                                 | Bank of New York      | x3154          | Pending <sup>11</sup>   | Unreviewed     |
| Administracion de Vivienda Publica (AVP)                     | Public Housing Administration                                 | Bank of New York      | x3155          | Pending                 | Unreviewed     |
| Administracion de Vivienda Publica (AVP)                     | Public Housing Administration                                 | Bank of New York      | x3143          | Pending                 | Unreviewed     |
| Administracion de Vivienda Publica (AVP)                     | Public Housing Administration                                 | Bank of New York      | x3144          | Pending                 | Unreviewed     |
| Administracion de Vivienda Publica (AVP)                     | Public Housing Administration                                 | Bank of New York      | x3148          | Pending                 | Unreviewed     |
| Administracion de Vivienda Publica (AVP)                     | Public Housing Administration                                 | Bank of New York      | x3149          | Pending                 | Unreviewed     |
| Consejo de Desarrollo Ocupacional y Recursos Humanos (CDORH) | Council of Occupational Development & Human Resources (CDORH) | Banco Popular         | x3356          | Pending                 | Unreviewed     |
| Consejo de Desarrollo Ocupacional y Recursos Humanos (CDORH) | Council of Occupational Development & Human Resources (CDORH) | Banco Popular         | x3364          | Pending                 | Unreviewed     |
| Consejo de Desarrollo Ocupacional y Recursos Humanos (CDORH) | Council of Occupational Development & Human Resources (CDORH) | Banco Popular         | x0985          | Pending                 | Unreviewed     |
| Consejo de Desarrollo Ocupacional y Recursos Humanos (CDORH) | Council of Occupational Development & Human Resources (CDORH) | Banco Popular         | x2303          | Pending                 | Unreviewed     |

<sup>11</sup> See *supra* note 6. Which of the six Public Housing Administration accounts held at Bank of New York holds an amount previously held at US Bank, if any, is pending confirmation. Although the balances of six Public Housing Administration accounts at Bank of New York remain pending confirmation, they are estimated to be approximately \$60 million in total.

Exhibit | List of Agencies

| Account Holder (Spanish)                                     | Account Holder (English)                                      | Financial Institution | Account Number | 12/31/2020 Balance (\$) | Categorization |
|--|---|-----------------------|----------------|-------------------------|----------------|
| Consejo de Desarrollo Ocupacional y Recursos Humanos (CDORH) | Council of Occupational Development & Human Resources (CDORH) | Banco Popular         | x1210          | Pending                 | Unreviewed     |
| Consejo de Desarrollo Ocupacional y Recursos Humanos (CDORH) | Council of Occupational Development & Human Resources (CDORH) | Banco Popular         | x0280          | Pending                 | Unreviewed     |
| Consejo de Desarrollo Ocupacional y Recursos Humanos (CDORH) | Council of Occupational Development & Human Resources (CDORH) | Banco Popular         | x0299          | Pending                 | Unreviewed     |
| Consejo de Desarrollo Ocupacional y Recursos Humanos (CDORH) | Council of Occupational Development & Human Resources (CDORH) | Banco Popular         | x0302          | Pending                 | Unreviewed     |
| Departamento de Justicia - Oficina del Procurador General    | Department of Justice – Office of Inspector General           | Banco Popular         | x5404          | Pending                 | Unreviewed     |
| Departamento de Justicia - Oficina del Procurador General    | Department of Justice – Office of Inspector General           | Banco Popular         | x6054          | Pending                 | Unreviewed     |
| Departamento de Justicia - Oficina del Procurador General    | Department of Justice – Office of Inspector General           | Banco Popular         | x5390          | Pending                 | Unreviewed     |
| Departamento de Justicia - Oficina del Procurador General    | Department of Justice – Office of Inspector General           | Banco Popular         | x1616          | Pending                 | Unreviewed     |
| Departamento de Justicia - Oficina del Procurador General    | Department of Justice – Office of Inspector General           | Banco Popular         | x1608          | Pending                 | Unreviewed     |
| Departamento de Justicia - Oficina del Procurador General    | Department of Justice – Office of Inspector General           | Banco Popular         | x5142          | Pending                 | Unreviewed     |

Exhibit | List of Agencies

**ERS:**

| Account Holder (Spanish)   | Account Holder (English)  | Financial Institution | Account Number | 12/31/2020 Balance (\$) | Categorization  |
|--|---|-----------------------|----------------|-------------------------|---|
| Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR) | Retirement System for Employees of the Government and Judiciary Retirement System | Banco Popular         | x7006          | \$789,714,601           | <b>Restricted: Third Party Funds</b> – entrusted funds by participating employees and teachers for defined contribution plan established pursuant to Act 106-2017 |
| Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR) | Retirement System for Employees of the Government and Judiciary Retirement System | BNY Mellon            | x0514          | \$136,212,599           | <b>Asserted to be Restricted: Third Party Contract</b> – investment proceeds subject to ERS bondholder litigation   |
| Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR) | Retirement System for Employees of the Government and Judiciary Retirement System | Banco Popular         | x4546          | \$110,667,172           | <b>Asserted to be Restricted: Third Party Contract</b> – investment proceeds subject to ERS bondholder litigation   |
| Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR) | Retirement System for Employees of the Government and Judiciary Retirement System | Banco Popular         | x8059          | \$94,612,763            | <b>Asserted to be Restricted: Third Party Contract</b> – inconclusive funds subject to ERS bondholder litigation  |
| Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR) | Retirement System for Employees of the Government and Judiciary Retirement System | Banco Popular         | x4554          | \$27,544,214            | <b>Asserted to be Restricted: Third Party Contract</b> – investment proceeds subject to ERS bondholder litigation   |
| Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR) | Retirement System for Employees of the Government and Judiciary Retirement System | Banco Popular         | x1177          | \$16,316,186            | <b>Asserted to be Restricted: Third Party Contract</b> – inconclusive funds subject to ERS bondholder litigation  |

Exhibit | List of Agencies

| Account Holder (Spanish)   | Account Holder (English)  | Financial Institution | Account Number | 12/31/2020 Balance (\$) | Categorization           |
|--|---|-----------------------|----------------|-------------------------|--------------------------|
| Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR) | Retirement System for Employees of the Government and Judiciary Retirement System | Banco Popular         | x1185          | \$2,490,022             | Unreviewed <sup>12</sup> |
| Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR) | Retirement System for Employees of the Government and Judiciary Retirement System | Banco Popular         | x1207          | \$1,196,223             | Unreviewed               |
| Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR) | Retirement System for Employees of the Government and Judiciary Retirement System | Banco Popular         | x7495          | \$252,001               | Unreviewed               |
| Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR) | Retirement System for Employees of the Government and Judiciary Retirement System | BNY Mellon            | x0254          | \$79,842                | Unreviewed               |
| Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR) | Retirement System for Employees of the Government and Judiciary Retirement System | Banco Popular         | x1193          | \$35,336                | Unreviewed               |
| Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR) | Retirement System for Employees of the Government and Judiciary Retirement System | Banco Popular         | x2448          | \$17,025                | Unreviewed               |
| Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR) | Retirement System for Employees of the Government and Judiciary Retirement System | Banco Popular         | x7944          | \$1,858                 | Unreviewed               |

<sup>12</sup> Only the accounts with balance greater than \$6.9 million were reviewed for restriction assessment. As of December 31, 2020, the accounts with balances greater than \$6.9 million and therefore reviewed for restriction status represented approximately \$1.175 billion of the total \$1.179 billion, or 99.7% of funds held at the Commonwealth accounts. The accounts that have not been reviewed based on the amount threshold are presented in gray boxes.

Exhibit | List of Agencies

| Account Holder (Spanish)   | Account Holder (English)  | Financial Institution | Account Number | 12/31/2020 Balance (\$) | Categorization |
|--|---|-----------------------|----------------|-------------------------|----------------|
| Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR) | Retirement System for Employees of the Government and Judiciary Retirement System | BNY Mellon            | x0255          | \$38                    | Unreviewed     |
| Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR) | Retirement System for Employees of the Government and Judiciary Retirement System | Banco Popular         | x0880          | \$0                     | Unreviewed     |
| Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR) | Retirement System for Employees of the Government and Judiciary Retirement System | Banco Popular         | x1637          | \$0                     | Unreviewed     |
| Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR) | Retirement System for Employees of the Government and Judiciary Retirement System | Banco Popular         | x6728          | \$0                     | Unreviewed     |
| Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR) | Retirement System for Employees of the Government and Judiciary Retirement System | BNY Mellon            | x0251          | \$0                     | Unreviewed     |
| Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR) | Retirement System for Employees of the Government and Judiciary Retirement System | BNY Mellon            | x0252          | \$0                     | Unreviewed     |
| Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR) | Retirement System for Employees of the Government and Judiciary Retirement System | BNY Mellon            | x0256          | \$0                     | Unreviewed     |
| Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR) | Retirement System for Employees of the Government and Judiciary Retirement System | BNY Mellon            | x0257          | \$0                     | Unreviewed     |

Exhibit | List of Agencies

| Account Holder (Spanish)   | Account Holder (English)  | Financial Institution | Account Number | 12/31/2020 Balance (\$) | Categorization |
|--|---|-----------------------|----------------|-------------------------|----------------|
| Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR) | Retirement System for Employees of the Government and Judiciary Retirement System | Banco Popular         | x7014          | Pending <sup>13</sup>   | Unreviewed     |
| Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR) | Retirement System for Employees of the Government and Judiciary Retirement System | BNY Mellon            | x0000          | Pending                 | Unreviewed     |

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<sup>13</sup> Pending confirmation of balance as of December 31, 2020.

Exhibit | List of Agencies

**PBA:**

| Account Holder (Spanish)              | Account Holder (English)   | Financial Institution | Account Number | 12/31/2020 Balance (\$) | Categorization   |
|---------------------------------------|----------------------------|-----------------------|----------------|-------------------------|--|
| Autoridad de Edificios Publicos (AEP) | Public Buildings Authority | Banco Popular         | x4128          | \$50,908,145            | Unrestricted   |
| Autoridad de Edificios Publicos (AEP) | Public Buildings Authority | Oriental Bank         | x4707          | \$12,909,833            | Inconclusive   |
| Autoridad de Edificios Publicos (AEP) | Public Buildings Authority | Banco Popular         | x0830          | \$9,463,826             | Inconclusive   |
| Autoridad de Edificios Publicos (AEP) | Public Buildings Authority | Banco Popular         | x5019          | \$9,295,113             | Inconclusive   |
| Autoridad de Edificios Publicos (AEP) | Public Buildings Authority | Banco Popular         | x6809          | \$9,068,006             | <b>Restricted: Federal Funds</b><br>– FEMA disaster relief funds |
| Autoridad de Edificios Publicos (AEP) | Public Buildings Authority | Oriental Bank         | x5578          | \$7,060,263             | Unrestricted   |
| Autoridad de Edificios Publicos (AEP) | Public Buildings Authority | Oriental Bank         | x1571          | \$5,665,415             | Unreviewed <sup>14</sup>   |
| Autoridad de Edificios Publicos (AEP) | Public Buildings Authority | US Bank               | x9006          | \$3,852,705             | Unreviewed   |
| Autoridad de Edificios Publicos (AEP) | Public Buildings Authority | US Bank               | x2002          | \$3,114,552             | Unreviewed   |
| Autoridad de Edificios Publicos (AEP) | Public Buildings Authority | Oriental Bank         | x2094          | \$1,424,633             | Unreviewed   |
| Autoridad de Edificios Publicos (AEP) | Public Buildings Authority | US Bank               | x1001          | \$1,403,384             | Unreviewed   |
| Autoridad de Edificios Publicos (AEP) | Public Buildings Authority | Oriental Bank         | x3891          | \$103,056               | Unreviewed   |
| Autoridad de Edificios Publicos (AEP) | Public Buildings Authority | Oriental Bank         | x2093          | \$75,159                | Unreviewed   |

<sup>14</sup> Only the accounts with balance greater than \$6.9 million were reviewed for restriction assessment. As of December 31, 2020, the accounts with balances greater than \$6.9 million and therefore reviewed for restriction status represented approximately \$98.7 million of the total \$114.4 million, or 86.3% of funds held at the Commonwealth accounts. The accounts that have not been reviewed based on the amount threshold are presented in gray boxes.



Exhibit | List of Agencies

| Account Holder (Spanish)              | Account Holder (English)   | Financial Institution | Account Number | 12/31/2020 Balance (\$) | Categorization |
|---------------------------------------|----------------------------|-----------------------|----------------|-------------------------|----------------|
| Autoridad de Edificios Publicos (AEP) | Public Buildings Authority | US Bank               | x1000          | \$10,093                | Unreviewed     |
| Autoridad de Edificios Publicos (AEP) | Public Buildings Authority | Oriental Bank         | x3871          | \$9,288                 | Unreviewed     |
| Autoridad de Edificios Publicos (AEP) | Public Buildings Authority | US Bank               | x3220          | \$6,822                 | Unreviewed     |
| Autoridad de Edificios Publicos (AEP) | Public Buildings Authority | Oriental Bank         | x6472          | \$5,465                 | Unreviewed     |
| Autoridad de Edificios Publicos (AEP) | Public Buildings Authority | US Bank               | x9002          | \$1,297                 | Unreviewed     |
| Autoridad de Edificios Publicos (AEP) | Public Buildings Authority | Oriental Bank         | x0673          | \$1,012                 | Unreviewed     |
| Autoridad de Edificios Publicos (AEP) | Public Buildings Authority | US Bank               | x4000          | \$508                   | Unreviewed     |
| Autoridad de Edificios Publicos (AEP) | Public Buildings Authority | US Bank               | x9005          | \$345                   | Unreviewed     |
| Autoridad de Edificios Publicos (AEP) | Public Buildings Authority | US Bank               | x1000          | \$0                     | Unreviewed     |
| Autoridad de Edificios Publicos (AEP) | Public Buildings Authority | Banco Popular         | x0762          | \$0                     | Unreviewed     |
| Autoridad de Edificios Publicos (AEP) | Public Buildings Authority | Banco Popular         | x1505          | \$0                     | Unreviewed     |
| Autoridad de Edificios Publicos (AEP) | Public Buildings Authority | Banco Popular         | x6817          | \$0                     | Unreviewed     |
| Autoridad de Edificios Publicos (AEP) | Public Buildings Authority | US Bank               | x1000          | \$0                     | Unreviewed     |
| Autoridad de Edificios Publicos (AEP) | Public Buildings Authority | US Bank               | x2000          | \$0                     | Unreviewed     |
| Autoridad de Edificios Publicos (AEP) | Public Buildings Authority | US Bank               | x2000          | \$0                     | Unreviewed     |

Exhibit | List of Agencies

| Account Holder (Spanish)              | Account Holder (English)   | Financial Institution | Account Number | 12/31/2020 Balance (\$) | Categorization |
|---------------------------------------|----------------------------|-----------------------|----------------|-------------------------|----------------|
| Autoridad de Edificios Publicos (AEP) | Public Buildings Authority | US Bank               | x3190          | \$0                     | Unreviewed     |
| Autoridad de Edificios Publicos (AEP) | Public Buildings Authority | US Bank               | x4000          | \$0                     | Unreviewed     |
| Autoridad de Edificios Publicos (AEP) | Public Buildings Authority | US Bank               | x4002          | \$0                     | Unreviewed     |
| Autoridad de Edificios Publicos (AEP) | Public Buildings Authority | US Bank               | x5000          | \$0                     | Unreviewed     |
| Autoridad de Edificios Publicos (AEP) | Public Buildings Authority | US Bank               | x6000          | \$0                     | Unreviewed     |